OK TO ENTER: /M.Z./

Attorney docket # MSP617NAT2

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Goodwin et al. Confirmation No.: 2274

Serial No.: 10/510,538

Filed: May 27, 2005

Group Art Unit: 1796

Examiner: Zimmer, Marc S.

For: GEL AND POWDER MAKING

RESPONSE

MAILSTOP Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Final Office Action from the Examiner dated January 28, 2008, please consider the accompanying remarks. A complete listing of all claims pending in the application is included for the Examiner's convenience. The Applicants submit that this Response is timely filed such that it is believed that no fees are presently due. Further, the Applicants respectfully submit that this Response is filed within the 2-month period for response after a final Office Action.

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